



# **TexTravel – FPPG.005**

## **Rules of the Road**

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### **Travel Voucher Policy and Documentation to Support Travel Reimbursement**

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## TexTravel

The Texas Comptroller of Public Accounts created Textravel to provide information on state travel laws and rules to state agencies and institutions of higher education. It provides guidelines on meals, lodging, transportation and incidental expense reimbursements for state employees who travel. Information on voucher and documentation requirements and appropriate travel object codes are included.

## What you need to know before filling out a Travel Voucher!

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\*Note: [Texas Government Code 311.016](#). The following constructions apply unless the context in which the word or phrase appears necessarily requires a different construction or unless a different construction is expressly provided by statute.

- **May** – creates discretionary authority or grants permission or a power
  - **Shall** – imposes a duty
  - **Must** – creates or recognizes a condition precedent.
  - **May not** – imposes a prohibition and is synonymous with "**shall not**".
  - **Is entitled to** – creates or recognizes a right
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## General Travel Requirements

- A state employee **is entitled to** be reimbursed for certain travel expenses when conducting official state business by the employing agency.
- The amount of reimbursement is subject to certain limitations and procedures, amounts, timing, required documentation, permissible payees, distinctions among different types of state employees, and all other details concerning travel expense payments or reimbursements by a state agency as prescribed by
  - [Texas Government Code Chapter 660](#),
  - [General Appropriations Act, Article IX, Part 5](#) (GAA)
  - [Texas Administrative Code, Title 34, Part 1, Chapter 5, Subchapter C, Section 5.22](#). (TAC, Rule §5.22)
  - [Rules adopted by the Comptroller](#)



## General Travel Requirements (cont.)

- **Official state business** – [Texas Government Code 660.003\(e\)](#)
  - A state agency **may** pay or reimburse a travel expense only if:
    - the expense is reasonable and necessary
    - the purpose of the travel clearly involves official state business and is consistent with the agency's legal authority
  
- **Examination of Vouchers and Expense Reimbursement Form**
  - [Texas Government Code 660.030\(b\)](#)
    - Travel expense payable under this chapter to determine compliance with Section [660.003\(e\)](#) and:
      - whether the travel expenses were incurred in the conduct of official state business
      - whether the state business-related activities conducted during the travel were necessary to perform the state business



## General Travel Requirements (cont.)

- **Conservation of state funds** – [Texas Government Code 660.007\(a\)](#)
  - A state agency **shall** minimize the amount of travel expenses paid or reimbursed by the agency
  - The agency **shall** ensure that each travel arrangement is the most cost effective considering all relevant circumstances
- **Agencies internal travel policies** – [Texas Government Code Section 660.007\(b\)](#)
  - A state agency **may** specify a travel expense payment
  - A state agency **may** enact a reimbursement rate that is less than the maximum rate specified in Chapter 660 or in the General Appropriations Act.
  - The lower rate applies only to a travel expense incurred after the agency has notified the affected individuals in writing about the rate
  - The agency is solely responsible for enforcing their own internal policies



## General Travel Requirements – Transportation

- **Mileage in personal vehicle** – [Texas Government Code 660.041](#), [Texas Government Code 660.042](#) and [Texas Government Code 660.043](#)
  - A state employee **is entitled to** be reimbursed for mileage incurred to conduct state business
  - The mileage reimbursement **may not** exceed the rate as established by the General Appropriations Act (GAA) and the number of miles traveled
  - The reimbursement rate is inclusive of all expenses associated with the employee's use of his or her vehicle
  - The reimbursement **may not** exceed the most cost-effective reasonably safe route between the origin of the employee's travel and the final duty point
  - Mileage **may** be determined by point-to-point itemization
  - An agency **must** adopt by internal policy one online mapping service



## General Travel Requirements – Transportation (cont.)

- **Transportation Expenses** – [GAA Sec. 5.03](#)
  - The mileage reimbursement rate for an employee's use of a personally owned or leased motor vehicle equals the mileage rate specified by the Internal Revenue Service (IRS) as announced by the Comptroller
- **Rental vehicles** – [Texas Government Code Section 660.091](#)
  - A state employee **is entitled to** reimbursement for the cost of renting a vehicle to conduct state business
  - The reimbursement includes all applicable taxes and mandatory charges
  - Collision damage waiver or a loss damage waiver is covered by contract
  - Additional liability or personal insurance is not reimbursable
  - Supporting documentation **must** include a receipt and/or rental contract with the rental company name, employee name, starting and ending dates of the rental, an itemization of expenses incurred, and **proof of payment**
  - A receipt that has been altered by any person other than the entity issuing the receipt is unacceptable



## General Travel Requirements – Transportation (cont.)

- **Commercial air transportation** – [Texas Government Code 660.091](#) and [Texas Government Code 660.093](#)
  - A state employee **is entitled to** be reimbursed for the actual cost of commercial air transportation incurred to conduct state business
  - The reimbursement **may not** exceed the lowest cost airfare between the employee's designated headquarters and the employee's duty point
  - Supporting documentation **must** include the employee's name, name of airline company, ticket number, class of transportation, the travel dates, amount of the airfare, the origin and destination of each flight, and **Proof of payment**
  - A receipt that has been altered by any person other than the entity issuing the receipt is unacceptable
- **Eligible expenses** – [TAC, Rule 5.22\(b\)\(1\)](#)
  - For transportation expenses, proof of payment **must** be documented to validate the expenses were actually incurred.



## General Travel Requirements – Meals and Lodging

- **Meal, Lodging, and Incidental Expenses** – [Texas Government Code 660.111](#) and [Texas Government Code Section 660.113](#)
  - A state employee **is entitled to** be reimbursed for a meal, lodging, and incidental expenses incurred while conducting state business
  - State travel expense reimbursement is not a per diem
  - The meal or lodging reimbursement is for actual expenses not to exceed the maximum reimbursement rate for the GSA location
  - Meal and lodging expense is only reimbursable if the employee is outside of his or her designated headquarters for at least six consecutive hours, unless the employee is a chief administrator of an agency or the travel provisions of the GAA authorize the reimbursement
  - For meals and lodging, an agency's internal travel policy **may** specify a rate lower than the maximum GSA rate for a location



## General Travel Requirements – Meals and Lodging (cont.)

- **Meal and lodging expenses** – [TAC, Rule §5.22\(d\)\(1\)](#)
  - The reimbursement limit applies without a carry-over from one day to another
  - The reimbursement is limited to the rates set forth in the General Appropriations Act
  - Expenses incurred the night before state business begins and the night after state business ends **may** be reimbursable.
  
- **Meal expense reimbursement** – [Texas Government Code Sections 660.113](#), [GAA Sec. 5.05\(b\)](#) and [Textravel](#)
  - Meal receipts are not required by law
  - A state agency **may** establish an internal policy that employees **must** submit receipts for meals as a condition for reimbursement.
  - Non-overnight meal reimbursements **may not** exceed \$36 or \$72 for Key Officials
  - Non-overnight meal expense is considered income and **must** be reported on a W-2 tax form
  - Agencies are not required to reimburse for non-overnight meals



## General Travel Requirements – Meals and Lodging (cont.)

- **Lodging expense reimbursement** – [Texas Government Code Section 660.115](#) and [Textravel](#)
  - Supporting documentation **must** include the name and address of the commercial lodging establishment, the employee name, the single room rate, a daily itemization of the lodging charges, and **Proof of payment**
  - A receipt that has been altered by any person other than the entity issuing the receipt is unacceptable.
- **Eligible expenses** – [TAC, Rule 5.22\(b\)\(1\)](#)
  - For lodging expenses, proof of payment **must** be documented to validate the expenses were actually incurred.
- **Reducing meal reimbursement to increase lodging rate** – [Textravel](#)
  - An employee **may** claim less than the maximum meal reimbursement rate for a duty point location to increase the maximum lodging reimbursement rate for the duty point location



## General Travel Requirements – Meals and Lodging (cont.)

- **Travel Meals and Lodging Expenses** – [GAA Sec. 5.05](#)
  - Employee travel within the continental United States **shall** be reimbursed for the actual cost of lodging and meals
  - The reimbursements **may not** exceed the maximum meals and lodging rates based on the federal travel regulations issued by the GSA.
  - Chief administrator of a state agency or designee **may** determine that local conditions necessitate a change in the lodging rate for a particular location and establish a higher rate
- **Hotel occupancy taxes** – [Texas Tax Code Sections 156.103\(c\)\(d\), 352.007\(d\), 351.006\(d\), 156.102\(a\)](#) and [Texas Government 660.116\(b\)](#)
  - An employee **is not** exempt from paying a state, county, or municipal hotel occupancy tax unless an exception applies
  - A state employee of an agency that qualifies as an educational organization is exempt from paying the state hotel occupancy tax.
  - An employee **is entitled to** be reimbursed for hotel occupancy taxes incurred while traveling on state business



- **Hotel occupancy taxes** – [Texas Tax Code Sections 156.103\(c\)\(d\), 352.007\(d\), 351.006\(d\), 156.102\(a\)](#) and [Texas Government 660.116\(b\)](#) (cont.)
  - A state agency **is entitled to** receive a refund of its reimbursement of a state employee for state and local hotel occupancy taxes
  - A state officer or employee for whom a special provision or exception to the general rate of travel expense reimbursement under the GAA applies is not required to pay a state, county or municipal hotel occupancy tax by a commercial lodging establishment in Texas.
  - The officer or employee **must** be provided with photo identification provided by his or her agency verifying the person's identity and exempt status
  - COBJ 7135 – State Occupancy Tax Expense
  - COBJ 7136 – State Occupancy Tax Galveston City Limits
  - COBJ 7137 – State Occupancy Tax South Padre Island City Limits
  - COBJ 7138 – State Occupancy Tax Port Aransas City Limits
  - COBJ 7139 – State Occupancy Tax Corpus Christi City Limits
  - COBJ 7140 – State Occupancy Tax Quintana City Limits
  - COBJ 7141 – State Occupancy Tax Surfside Beach City Limits



## General Travel Requirements – Documentation

- **What is a Travel Voucher/Form?**

- A paper or electronic voucher/form adopted or approved by the Comptroller to support employees travel expenses
- A form that contains information pertaining to the agency and employee and travel dates
- A form containing accounting details for data entry such travel expense amounts and total, funds, document number, t-codes, comptroller object codes, program cost accounts
- A form that describes purpose of the travel – the who, what, when, where, and why of the employee’s travel
- A form signed by the employee certifying that the expense amount shown above is true, correct, and unpaid
- A signature on a paper or electronic travel voucher/form is **automatically revoked** if new information is added after it is signed, unless the addition is approved by the individual who signed the voucher/form.
- A form used as part of supporting documentation indicating the legality and fiscal responsibility of a travel payment or reimbursement during a post-payment audit, a pre-payment audit



## General Travel Requirements – Documentation

- **General Provisions – [Texas Government Code Section 660.027\(d-e\)](#)**
  - A state agency **must** maintain supporting documentation specifically required by state travel rules and guidance
  - Documentation is necessary to prove the legality and fiscal responsibility of the agency's travel reimbursements
  - Documentation **must** be maintained even if the Comptroller does not require the agency to make it available
  - Documentation **must** be maintained in agency files for the current year in which the document is processed and three subsequent years (current year + 3)
  - Supporting documentation for all transactions in a particular travel document **must** be grouped together
  - travel document containing one or more transactions, the supporting documentation **must** be cross-referenced to the travel document and the transaction that the documentation supports
  - The cross-reference to the travel document **must** consist of the document's USAS document key, which consists of the document agency, the document number and the fiscal year during which the document was initiated



## General Travel Requirements – Documentation (cont.)

- **General Provisions – [Texas Government Code Section 660.027\(c-e\)](#)**
  - The cross-reference to the transaction consists of the transaction's suffix number
  - The Comptroller **may** require a state agency to make supporting documentation available in the manner and at the time required by the Comptroller, including during a post-payment audit, a pre-payment audit or at any other time.
- **Travel Voucher and documentation requirements - [TAC, Rule 5.22\(i\)\(1\)\(2\)](#)**
  - The comptroller requires supporting information and/or documentation to be included on a voucher prior to submission for payment
  - Supporting documentation **must** be sufficient to detail the expenses claimed
  - Supporting documentation requirements apply to a travel expense that is paid directly and to a travel expense reimbursement
  - The information or documentation required is employee's headquarters, required itemizations of expenses, purpose of trip, and required receipts



- **Travel Voucher Documentation – [Texas Government Code Section 660.027\(c-e\)](#) and [Textravel](#)**
  - Supporting documentation for a travel expense **must** include the duty point to which the state employee traveled.
  - If the duty point is within Texas, then only the name of the city **must** be specified.
  - If the duty point is outside Texas but within the contiguous United States, then the name of the city, county and state **must** be specified
  - Description of the state business conducted at each duty point
  - Definition of any abbreviations or acronyms used on the travel voucher/form to describe the state business conducted
  - A detailed explanation of how an incurred travel expense relates to state business